

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

RUN ON 02/22/12

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 02 KIDS

2012-13

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## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,103	484	1,587	679	2,266
10	ATTENDING PUPILS (OCTOBER 2011)	1,029	496	1,525	687	2,212
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,066.0	490.0	1,556.0 ( 69%)	683.0 ( 31%)	2,239.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	62.7 (17:1)	30.6 (16:1)	45.5 (15:1)	=	138.8	/	169.0	=	.82	X	8269,977	=	4679,153	2102,228
B.	GUIDANCE	3.0 (350:1)	1.4 (350:1)	2.7 (250:1)	=	7.1	/	9.3	=	.76	X	518,450	=	271,875	122,147
C.	LIBRARIANS	1.3 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.8	/	1.9	=	1.47	X	107,497	=	109,034	48,987
D.	HEALTH	1.3 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.8	/	4.7	=	.60	X	246,197	=	101,925	45,793
E.	EDUCATION TECHS	10.7 (100:1)	4.9 (100:1)	2.7 (250:1)	=	18.3	/	16.0	=	1.14	X	313,586	=	246,667	110,821
F.	LIBRARY TECHS	2.1 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.5	/	6.1	=	.74	X	127,646	=	65,176	29,282
G.	CLERICAL	5.3 (200:1)	2.5 (200:1)	3.4 (200:1)	=	11.2	/	14.7	=	.76	X	459,332	=	240,873	108,219
H.	SCHOOL ADMIN.	3.5 (305:1)	1.6 (305:1)	2.2 (315:1)	=	7.3	/	8.8	=	.83	X	647,408	=	370,771	166,578

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		57,572	25,271
B.	Supplies and Equipment	346	478		538,376	326,474
C.	Professional Development	59	59		91,804	40,297
D.	Instructional Leadership Support	24	24		37,344	16,392
E.	Co- and Extra-Curricular Student	34	114		52,904	77,862
F.	System Administration/Support	220	220		342,320	150,260
G.	Operations & Maintenance	1,013	1,204		1576,228	822,332

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	980,778	440,639
B.	Education & Library Technicians	36.00%	112,263	50,437
C.	Clerical	29.00%	69,853	31,384
D.	School Administrators	14.00%	51,908	23,321

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-184,291	-82,779
16	Adjustment for Title I Revenues	-274,150	-123,169

17	TOTALS	9538,381	4532,774
18	E.P.S. RATES	6,130	6,637

**Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.**

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,608.0	733.0	2,341.0		
	OCTOBER 2009	1,574.0	673.0	2,247.0		
	APRIL 2010	1,563.0	694.0	2,257.0		
	OCTOBER 2010	1,556.0	646.0	2,202.0		
	APRIL 2011	1,590.0	637.0	2,227.0		
	OCTOBER 2011	1,524.0	651.0	2,175.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	SAU		
		YEAR PUPILS	ENROLL. ADJ	EPS RATES		
	K-8 PUPILS	1,557.0 +	12.16 X	6,130.00	=	9,618,950.80
	9-12 PUPILS	644.0 +	28.33 X	6,637.00	=	4,462,254.21
	ADULT EDUC. COURSES AT .1	5.0	X	6,637.00	=	33,185.00
	K-8 EQUIV. INSTR. PUPILS	1.375	X	6,130.00	=	8,428.75
	9-12 EQUIV. INSTR. PUPILS	1.625	X	6,637.00	=	10,785.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4167	648.8	X .15	X	6,130.00	= 596,571.60
	9-12 DISADVANTAGED @ .4167	268.4	X .15	X	6,637.00	= 267,205.62
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	6,130.00	= 30,037.00
	9-12 LIMITED ENGLISH PROF.	5.0	X .700	X	6,637.00	= 23,229.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,557.0		X	43.00	= 66,951.00
	9-12 STUDENT ASSESSMENT	644.0		X	43.00	= 27,692.00
	K-8 TECHNOLOGY RESOURCES	1,557.0		X	98.00	= 152,586.00
	9-12 TECHNOLOGY RESOURCES	644.0		X	296.00	= 190,624.00
	K-2 PUPILS	559.5	X .10	X	6,130.00	= 342,973.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,831,474.11
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,356,529.88
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,356,529.88

**Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.**

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,967,380.64
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	147,633.07	X	101.10%	=	149,257.03
35	TRANSPORTATION - EPS ALLOCATION					1,258,604.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					45,752.70
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,420,994.58
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,777,524.46

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 16				
		11/01/12 NEW HALL-DALE ELEM SCHOOL	495,389.00	154,561.28	649,950.28
		05/01/13 NEW HALL-DALE ELEM SCHOOL	0.00	142,176.56	142,176.56
42	TOTAL PRINCIPAL & INTEREST		495,389.00	296,737.84	792,126.84
43	APPROVED LEASES FOR 2011-12 - RSU 02 KIDS				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 02 KIDS				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 02 KIDS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				792,126.84
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,569,651.30

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
DRESDEN	204.0	9.41%	1,861,065.05		0.00		1,861,065.05
FARMINGDALE	454.5	20.95%	4,143,391.37		488,827.76		4,632,219.13
HALLOWELL	282.0	13.00%	2,571,078.18		303,299.08		2,874,377.26
MONMOUTH	701.0	32.32%	6,392,095.91		0.00		6,392,095.91
RICHMOND	527.5	24.32%	4,809,893.95		0.00		4,809,893.95
TOTAL	2,169.0						20,569,651.30

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DRESDEN	155,800,000		7.690		1,198,102.00		1,861,065.05	1,198,102.00	12.34%	7.69M
FARMINGDALE	196,000,000		7.690		1,507,240.00		4,632,219.13	1,507,240.00	15.53%	7.69M
HALLOWELL	231,350,000		7.690		1,779,081.50		2,874,377.26	1,779,081.50	18.33%	7.69M
MONMOUTH	399,200,000		7.690		3,069,848.00		6,392,095.91	3,069,848.00	31.62%	7.69M
RICHMOND	279,950,000		7.690		2,152,815.50		4,809,893.95	2,152,815.50	22.18%	7.69M
TOTAL	1,262,300,000				9,707,087.00		20,569,651.30	9,707,087.00	100.00%	7.69M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,569,651.30	9,707,087.00	10,862,564.30
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,569,651.30	9,707,087.00	10,862,564.30
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			10,862,564.30
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 47.19%	STATE SHARE % = 52.81%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 47.19%	STATE SHARE % = 52.81%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,044,595.53		